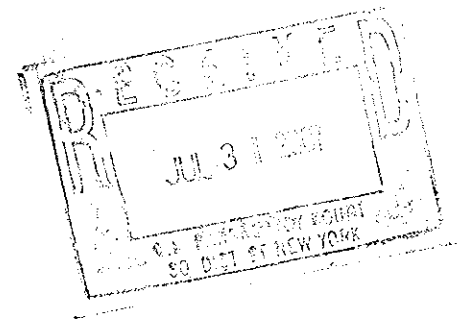


HODGES, DOUGHTY & CARSON, PLLC  
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Knoxville, TN 37901-0869  
Dean B. Farmer



Attorney for Knox County Trustee, Fred Sisk

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	
In re:	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-4481 (RDD)
	:	
Debtors,	:	(Jointly Administered)
-----	X	

**RESPONSE TO SEVENTEENTH OMNIBUS CLAIMS OBJECTION BY KNOX  
COUNTY TRUSTEE SCHEDULED EXHIBIT D-2**

Fred Sisk, Knox County Trustee, now substituted for Mike Lowe, Knox County Trustee, by and through counsel, responds to the Seventeenth Omnibus Tax Claim Subject to Modification as follows:

1. The Debtor has scheduled the Knox County tax claim filed in the amount of \$23,130.99 under Exhibit D-2. A copy of the aforesaid proof of claim is attached hereto as Exhibit 1. The tax claim shows that there were three tax identification numbers for personal property owed to Knox County. These claims arise against the Debtor as of January 1, 2005, and are, therefore, pre-petition priority tax claims. Further, the proof of claim does not assert a claim for any interest or penalty. The Debtor owes for 2005 taxes \$23,130.99. As of the date of the petition there is no basis for modification or change to that claim. It should be paid in full as a priority claim.

2. Certain taxes were paid by the Debtor post-petition for 2006 tax. The Debtor did not send a transmittal directive indicating that these were to be for post-petition taxes. The Knox County Trustee has corrected the application of the post-petition payment for 2006 taxes, but that leaves the 2005 taxes unpaid and no 2006 post-petition tax is currently due.

RESPECTFULLY SUBMITTED,

/s/ Dean B. Farmer

DEAN B. FARMER (#006851)

*Attorney for Fred Sisk, Knox County Trustee*

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**CERTIFICATE OF SERVICE**

I hereby certify that on July 26, 2007, a copy of the foregoing *Response To Seventeenth Omnibus Claims Objection By Knox County Trustee Scheduled Exhibit D-2* was filed by first-class mail, properly addressed as follows and proper postage prepaid.

John Wm. Butler, Jr.  
John K. Lyons  
Joseph N. Wharton  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
333 West Wacker Drive, Suite 2100  
Chicago, IL 60606

Kayalyn A. Marafioti  
Thomas J. Matz  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
Four Times square  
New York, New York 10036

/s/Dean B. Farmer

Dean B. Farmer

Q:\Karen D\Knox County Trustee\A - M\Delphi\Response to 17th Objection.doc

Penalty for presenting fraudulent claim; Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

## INSTRUCTIONS FOR COMPLETING PROOF OF CLAIM FORM

*The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules*

### -- DEFINITIONS --

<p><b>Debtor</b> The person, corporation or other entity that has filed a bankruptcy case is called the debtor.</p> <p><b>Creditor</b> A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date the bankruptcy case was filed.</p> <p><b>Proof of Claim</b> A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim).</p>	<p><b>Secured Claim</b> A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.</p> <p>Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also <i>Unsecured Claim</i>).</p>	<p><b>Unsecured Claim</b> If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.</p> <p><b>Unsecured Priority Claim</b> Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as <i>Unsecured Nonpriority Claims</i>.</p>
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## ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM

<p><b>NAME OF DEBTOR AND CASE NUMBER:</b> You <b>MUST</b> fill in the specific debtor against which your claim is being asserted. If you are asserting claims against more than one debtor, you <b>MUST</b> file a separate proof of claim for each debtor.</p> <p><b>INFORMATION ABOUT CREDITOR:</b> Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices about this case, if your address differs from that to which notice was sent, or if this proof of claim replaces or amends a proof of claim that was already filed, check the appropriate box on the form.</p> <p><b>1. BASIS FOR CLAIM:</b> Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.</p> <p><b>2. DATE DEBT INCURRED:</b> Fill in the date when the debt first was owed by the debtor.</p> <p><b>3. COURT JUDGMENTS:</b> If you have a court judgment for this debt, state the date the court entered the judgment.</p>	<p><b>4. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:</b> Fill in the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.</p> <p><b>5. SECURED CLAIM</b> Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).</p> <p><b>6. UNSECURED PRIORITY CLAIM</b> Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.</p> <p><b>7. CREDITS</b> By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.</p> <p><b>8. SUPPORTING DOCUMENTS</b> You must attach to this proof of claim copies of documents that show the debtor owes the amount claimed or, if the documents are too lengthy, a summary of these documents. If documents are not available, you must attach an explanation.</p>
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DISPLAY: MORE DATE STATEMENT END  
DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005  
PROPERTY ID 1329584 PRIOR ID  
TOTAL DUE 18626.96  
OWNER L/F DELPHI AUTOMOTIVE SYS., L  
PROPERTY ADDRESS BILLING ADDRESS  
10215 CANEEL DR P.O. BOX 5082  
  
TN TROY  
MI 48007-5082  
CURR APPRAISAL 2308172  
CURR ASSMT 692452  
WARD/DISTRICT P2  
LOT  
BLOCK  
SUBDIV 7309 BUSINESS SERVICES OT DEED/CALC ACRES 0.00 0.00  
MORTGAGE  
MORTGAGE ACCT  
DEED BOOK PAGE  
PLAT BOOK PAGE  
STATUS A  
OTA NUMBER  
TAX RELIEF 2004  
LOT SIZE  
PROPERTY CLASS P2  
OTA REFERENCE  
CASHIER NOTES  
NOTES

DISPLAY: MORE DATE STATEMENT END  
DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID	1329584		10215	CANCEL DR		
YEAR DISTRICT	TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE	
2005 COUNTY	18626.96	0.00	0.00		18626.96	
2004 COUNTY	20804.98	0.00	20804.98	02/15/2005	0.00	
2003 COUNTY	25770.97	0.00	25770.97	02/06/2004	0.00	
2002 COUNTY	39828.16	0.00	39828.16	02/07/2003	0.00	
2001 COUNTY	37556.57	0.00	37556.57	02/19/2002	0.00	
2000 COUNTY	73016.39	0.00	73016.39	12/17/2001	0.00	
1999 COUNTY	87955.66	0.00	87955.66	12/17/2001	0.00	

PRESS ESCAPE TO END DISPLAY

DISPLAY: MORE DATE STATEMENT END  
DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID	1329586	PRIOR ID
TOTAL DUE	3091.05	
OWNER L/F	DELPHI AUTOMOTIVE SYS., L	
PROPERTY ADDRESS		BILLING ADDRESS
10215	CANEEL DR	P.O. BOX 5082

TN	TROY
	MI 48007-5082

WARD/DISTRICT	P2	CURR APPRAISAL	383031
LOT		CURR ASSMT	114909
BLOCK		OTA NUMBER	
SUBDIV	7389 BUSINESS SERVICES OT	TAX RELIEF 2004	
MORTGAGE		DEED/CALC ACRES	0.00 0.00
MORTGAGE ACCT		LOT SIZE	
DEED BOOK	PAGE	PROPERTY CLASS	P2
PLAT BOOK	PAGE	OTA REFERENCE	
STATUS	A	CASHIER NOTES	
		NOTES	



DISPLAY: MORE DATE STATEMENT END  
 DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID	1329586		10215	CANEEL DR		
YEAR DISTRICT		TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE
2005 COUNTY		3091.05	0.00	0.00		3091.05
2004 COUNTY		5385.93	0.00	5385.93	02/15/2005	0.00
2003 COUNTY		7583.85	0.00	7583.85	02/06/2004	0.00
2002 COUNTY		1297.46	0.00	1297.46	02/07/2003	0.00
2001 COUNTY		2594.88	0.00	2594.88	02/19/2002	0.00
2000 COUNTY		4064.51	0.00	4064.51	02/23/2001	0.00

PRESS ESCAPE TO END DISPLAY

DISPLAY: MORE DATE STATEMENT END  
DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID 1329587 PRIOR ID  
TOTAL DUE 1412.98  
OWNER L/F DELPHI AUTOMOTIVE SYS., L  
PROPERTY ADDRESS BILLING ADDRESS  
10215 CANEEL DR P.O. BOX 5082

TN TROY  
MI 48007-5082

WARD/DISTRICT P2 CURR APPRAISAL 175090  
LOT CURR ASSMT 52527  
BLOCK OTA NUMBER  
SUBDIV 7389 BUSINESS SERVICES OT TAX RELIEF 2004  
DEED/CALC ACRES 0.00 0.00  
MORTGAGE LOT SIZE  
MORTGAGE ACCT PROPERTY CLASS P2  
DEED BOOK PAGE OTA REFERENCE  
PLAT BOOK PAGE CASHIER NOTES  
STATUS A NOTES

DISPLAY: MORE DATE STATEMENT END  
 DISPLAY MORE INFORMATION FOR CURRENT RECORD IN QUERY

MIKE LOWE, KNOX COUNTY TRUSTEE-----10/31/2005

PROPERTY ID 1329587		10215 CANEEL DR			
YEAR DISTRICT	TAX DUE	DISCNT/CHRG	PAYMENT	DATE PAID	BALANCE
2005 COUNTY	1412.98	0.00	0.00		1412.98
2004 COUNTY	1445.96	0.00	1445.96	02/15/2005	0.00
2003 COUNTY	1445.96	0.00	1445.96	02/06/2004	0.00
2002 COUNTY	1918.52	0.00	1918.52	02/07/2003	0.00
2001 COUNTY	4440.00	0.00	4440.00	02/19/2002	0.00
2000 COUNTY	6954.57	0.00	6954.57	12/17/2001	0.00

PRESS ESCAPE TO END DISPLAY

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PROPERTY TAXES

67-5-2101

PART 21—Tax Lien—Generally

67-5-2101. Taxes on which lien based. — (a) The taxes assessed by the state of Tennessee, a county, or municipality, taxing district, or other local governmental entity, upon any property of whatever kind, and all penalties, interest, and costs accruing thereon, shall become and remain a first lien upon such property from January 1 of the year for which such taxes are assessed.

(b) In addition to the lien on property, property taxes are a personal debt of the property owner or property owners as of January 1, and, when delinquent, may be collected by suit as any other personal debt. In any lawsuit for collection of property taxes, the same penalties and attorney fees shall apply as set forth in § 67-5-2410, for suits to enforce liens for property taxes. The claim for the debt and the claim for enforcement of the lien may be joined in the same complaint. [Acts 1907, ch. 602, § 31; Shan., § 757; mod. Code 1932, § 1329; Acts 1974, ch. 644, § 1; 1974, ch. 771, § 13; T.C.A., § 67-1801; Acts 1993, ch. 315, § 22.]

Section to Section References. This section is referred to in § 67-5-2003.

Textbooks: Gibson's Suits in Chancery (7th ed., Inman), § 8.

Tennessee Jurisprudence, 18 Tenn. Juris. Liens, § 11; 19 Tenn. Juris., Municipal Corpora-

tations, § 94; 23 Tenn. Juris., Taxation, § 44.  
Cited: Mobbs v. City of Chattanooga, 52 Tenn. App. 76, 371 S.W.2d 815 (1963); In re Tennessee Cent. Ry., 316 F. Supp. 1103 (M.D. Tenn. 1970); Madlowe v. Kingdom Hall of Jehovah's Witnesses, 541 S.W.2d 121 (Tenn. 1976).